

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Turon

will meet on August 13, 2018 at 7:00 PM at Turon Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Turon Community Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	327,942	133.541	286,053	138.661	322,516	144,929	139.414
Debt Service							
Library	6,035	5.000	6,100	5.086	6,188	5,197	4.999
Special Highway	8,274		12,351		15,950		
Water	51,430		59,250		71,450		
Special Parks					5,659		
Non-Budgeted Funds							
Totals	393,681	138.541	363,754	143.747	421,763	150,126	144.413
Less: Transfers	0		32,061		35,000		
Net Expenditure	393,681		331,693		386,763		
Total Tax Levied	145,816		148,053		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,052,511		1,029,959		1,039,563		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	85,150	50,370	74,127
Total	85,150	50,370	74,127

*Tax rates are expressed in mills

Linda Brown

City Official Title: Mayor

Notices

(Published In The Record, Thursday, July 19, 2018)2t

State of Kansas
City

2019

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Linda Brown

City Official Title: Mayor

FILED

OCT 04 2018

Dona Patton
COUNTY CLERKState of Kansas
City

2019

CERTIFICATE
To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
City of Turon

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2019		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	322,516	144,929	139,384
Debt Service	10-113	9			
Library	12-1220	9	6,188	5,197	4,998
Special Highway		10	15,950		
Water		10	71,450		
Special Parks		11	5,659		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	421,763	150,126	
Budget Summary		13			County Clerk's Use Only
Neighborhood Revitalization					

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

1,039,785

150,126
NONov 1, 2018 Total
Assessed Valuation

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2018

County Clerk

Governing Body

2019

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To the Clerk of Reno County, State of Kansas

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City of Turon

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FILED

AUG 17 2018

Donna Patton
COUNTY CLERK

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Does the City Need to Hold an Election?

1,039,785

150,126
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Assisted by:

Address:

Email:

Date Attested: _____ 2018

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Governing Body

2019

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Totals		XXXXXX	421,763	150,126
Budget Summary		13		County Clerk's Use Only
Neighborhood Revitalization				
				Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

150,126
NO

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2018

County Clerk

Governing Body

Linda Brown (Mayor)
Dana Beck
Chris Sullivan
Chris Allen
Dana Beck

City of Turon

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 148,053
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 148,053

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 0
5. Increase in personal property for 2018 :	
5a. Personal property 2018	+ 16,754
5b. Personal property 2017	- 18,615
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2018 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2018 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	0
11. Total estimated valuation July 1, 2018	1,039,563
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	0.0000
13. Percentage adjustment increase (12 times 3)	+ \$ 0
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 2,073
16. Total Percentage Adjustments	\$ 2,073

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2019 budget:		+	<u>0</u>	
Law enforcement expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2019 budget:		+	<u>0</u>	
Fire protection expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u>0</u>	
Emergency medical expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>0</u>	

City of Turon

2019

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		150,126

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.021	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	2,073
2019 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	2,073

Exemption from Election Requirement	Yes
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City of Turon

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	142,815	26,099	22	0	889	0
Debt Service						
Library	5,238	957	1	0	33	0
TOTAL	148,053	27,056	23	0	922	0

County Treas Motor Vehicle Estimate 27,056

County Treas Recreational Vehicle Estimate 23

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 922

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.18275

Recreational Vehicle Factor 0.00016

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00623

Watercraft Factor 0.00000

City of Turon

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General Fund	Capital Improvement	-	12,061	5,000	12-1,118
Water Fund	Capital Improvement	-	20,000	30,000	12-1,118
	Totals	0	32,061	35,000	
	Adjustments*				
	Adjusted Totals	0	32,061	35,000	

***Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0						
Revenue Bonds:											
Total Revenue Bonds					0						
Other:											
Total Other					0						
Total Indebtedness					0						

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: City of Turon
Reno County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$5,238	\$5,197
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$815	\$957
Recreational Vehicle Tax	\$13	\$1
16/20M Vehicle Tax	\$0	\$0
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$6,066	\$6,155
Difference in Total Taxes:	\$89	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,029,959	\$1,039,563
Did Assessed Valuation Decrease?	No	
Levy Rate	5.086	4.999
Difference in Levy Rate:	(0.087)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Advertising	1,992	1,000	1,000
Banking expense	178	200	200
Building maint and repair	11,799	16,250	12,000
Contract services	9,356	9,000	9,500
Dues and subscriptions	1,172		1,200
Employee expense	96,780	105,300	105,300
Equip maint and repair	13,496	16,250	14,000
Fuel	4,152	2,000	4,200
Insurance	18,709	11,000	18,710
Grant expenses	2,046		
Library	4,000	4,000	4,000
Shop tools	11,041	4,000	6,000
Office expense, postage and delivery	7,506	5,000	5,000
Park and ground maint	7,032	1,000	1,000
Pool expense	4,811	5,000	5,000
Professional fees	16,122	15,000	15,000
Sewer maint and repairs	7,149	10,000	10,000
Telephone	5,998	5,400	6,000
Trash service	28,848	26,000	30,000
Utilities	34,096	25,000	35,000
Court	2,089	1,000	2,100
Taxes	1,676	0	1,700
Sidewalks	678	0	0
Miscellaneous	14,780		15,550
EMS			
Equipment lease	14,215	4,300	7,764
Lift station lease	7,292	7,292	7,292
Sewer system improvements			
Travel expense	929		
Equipment purchases			
Transfer to Capital Improvement Fund		12,061	5,000
		0	0
Capital improvements			
Page Total	327,942	286,053	322,516

City of Turon

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	4,609	5,238	XXXXXXXXXXXXXXXXXX
Delinquent Tax	659		
Motor Vehicle Tax	760	815	957
Recreational Vehicle Tax	7	13	1
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax		32	33
Watercraft Tax		2	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	6,035	6,100	991
Resources Available:	6,035	6,100	991
Expenditures:			
Library appropriation	6,035	6,100	6,188
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	6,035	6,100	6,188
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	6,100	6,100	6,188
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,188
Tax Required			5,197
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			5,197

City of Turon

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,361	4,901	4,230
Receipts:			
State of Kansas Gas Tax	10,078	10,210	10,250
County Transfers Gas	1,736	1,470	1,470
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	11,814	11,680	11,720
Resources Available:	13,175	16,581	15,950
Expenditures:			
Street Repair and Maint	8,274	12,351	15,950
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,274	12,351	15,950
Unencumbered Cash Balance Dec 31	4,901	4,230	0
2017/2018/2019 Budget Authority Amount	11,410	12,351	15,950

Adopted Budget Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	8,161	25,752	32,502
Receipts:			
Charges to Customers	69,021	66,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	69,021	66,000	70,000
Resources Available:	77,182	91,752	102,502
Expenditures:			
Wages	8,849	15,000	15,000
Water testing	1,343	2,000	2,500
Parts supplies and tools	2,266	5,200	5,500
Water protection fee	1,504	1,000	2,000
Water service expense	12,350	16,050	16,050
Water tower repairs	400		400
Transfer to General Fund	20,000		
Grant expenses	2,000		
Transfer to Capital Improvement		20,000	30,000
Cash Forward (2019 column)			
Miscellaneous	2,718		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	51,430	59,250	71,450
Unencumbered Cash Balance Dec 31	25,752	32,502	31,052
2017/2018/2019 Budget Authority Amount	322,850	59,250	71,450

CPA Summary

City of Turon

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Special Parks			
Unencumbered Cash Balance Jan 1	1,911	3,150	4,497
Receipts:			
Alcohol tax	1,239	1,347	1,162
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,239	1,347	1,162
Resources Available:	3,150	4,497	5,659
Expenditures:			
Park improvements			5,659
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	5,659
Unencumbered Cash Balance Dec 31	3,150	4,497	0
2017/2018/2019 Budget Authority Amount	4,707	4,758	5,659

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary
